

# Exhibit B



DEPARTMENT OF THE TREASURY  
Internal Revenue Service  
Criminal Investigation

Memorandum of Interview

Investigation #:

[REDACTED]

Location:

[REDACTED]  
[REDACTED]  
[REDACTED]

Investigation Name:

[REDACTED]  
[REDACTED]

Date:

May 19, 2016

Time:

2:00pm-4:05pm

Participant(s):

H.J. Von Der Goltz, Taxpayer

[REDACTED], Special Agent

[REDACTED], Special Agent

Kristy Greenberg, Assistant US Attorney,  
[REDACTED]

On the above date, time and location, IRS-CI Special Agents [REDACTED] and [REDACTED] and Assistant United States Attorney Kristy Greenberg met with H.J. Von Der Goltz ("Von Der Goltz") and his counsel [REDACTED] under the terms of a proffer agreement. AUSA Greenberg explained to Von Der Goltz that lying would not be covered by the proffer agreement and that lying to federal agents is a crime. Von Der Goltz reviewed, understood and signed the proffer agreement. Von Der Goltz provided the following information:

1. [REDACTED]  
[REDACTED]
2. [REDACTED]  
[REDACTED]
3. [REDACTED]  
[REDACTED]
4. [REDACTED]  
[REDACTED]

- [REDACTED]
5. [REDACTED]
6. [REDACTED]
7. [REDACTED]
8. [REDACTED]
9. [REDACTED]
10. In the late 70s, Von Der Goltz's father met with a young German attorney in Panama by the name of Jurgen Mossack (Mossack). His father was looking to move money out of Panama and Mossack helped him arrange that. His father began investing in Certificates of Deposits (CDs).
11. Von Der Goltz began doing business with Mossack in the mid to late '70s. At the time Mossack was a 30 something young attorney. Von Der Goltz was one of his first clients. Von Der Goltz said his parents wanted to have a place to deposit their money and Mossack set up a company. Their relationship evolved over time and new corporations were formed with Mossack for their investments in Guatemala, Central America, Mexico and the United States.
12. Von Der Goltz recalled his first meeting with Mossack in the mid '70s. He went to Mossack's office in Panama and set up a company to move his father's money from Guatemala. The money represented his father's earnings in the company [REDACTED]. Mossack set up documents and the corporation to transfer the money. Von Der Goltz thinks he may have either taken back documents with him for his father to sign or mail the documents to his father.
13. Von Der Goltz met with Mossack several times over the years, their last meeting took place in late 2009.

14. Mossack invested his own money in [REDACTED] in funds #3 and #4. His first investment was \$300,000 and his second investment was \$500,000.
15. Von Der Goltz set up the offshore entity as a vehicle that he could use that gave him advantages. He did not want to do anything illegal. The advantages were that he could make investments in something and not appear as a person with a lot of money. In addition, having an anonymous company shielded from government intervention.
16. Mossack told Von Der Goltz that the company would be anonymous and discreet. The Guatemalan government would not be able to see his assets. Von Der Goltz said he wanted to be discreet because he risked being kidnapped.
17. In subsequent meetings with Mossack, Von Der Goltz suggested that he offered accounting services in addition to offshore companies for his clients. Mossack eventually established an accounting department in the '80s.
18. Von Der Goltz used Mossack's accounting department for his [REDACTED] funds.
19. Von Der Goltz lived in Germany between 1961 and 1964, then 1970 through 1974. He came to the United States in 1984. Between 1982 and 1984, he tested the waters by making 4 individual investments. In 1984, he started [REDACTED] and created 4 funds. He used his parents' money to set up the company. [REDACTED] operated in Boston and the accounting was done by Mossack in Panama. Mossack did the accounting work for the limited partnerships that owned the funds. Initially Von Der Goltz would send financial information to Mossack via mail.
20. Von Der Goltz said [REDACTED] had lots of foreign investors and he used Mossack to set up foreign companies for each investor.
21. Mossack would prepare financial statements and send the reports to [REDACTED], which in turn issued K-1s to the investors to report the income.
22. Von Der Goltz grew concerned that the accounting work by Mossack was getting sloppy and the Panama office was getting too big. He claimed to have found errors in the financial reporting that were eventually corrected and that he was not getting information on time. He was getting a bad feeling with the law firm and felt they didn't care about his stuff, they were busy doing other things.
23. About 10 or more years ago, Von Der Goltz decided to change firms to do his accounting work and switched to a U.S. based accounting firm called [REDACTED] based in Boston. His engagement partner is a former [REDACTED] partner named Dick Gaffey.

24. Von Der Goltz recommended many people from Guatemala, El Salvador and Colombia to Mossack. He did not recommend American citizens because that would be cheating on your taxes, it would not be correct to recommend Americans. To his knowledge, Mossack did not ask him for any clients. There were no referral fees paid.
25. Von Der Goltz set up about 100 corporations for [REDACTED]. Mossack also set up 4 corporations for his parents, not for Von Der Goltz personally. The entities are called Union Properties, Goldbean, Emjo Investments and World Wide Investment Services & Holdings. Mossack came up with the names for the entities.
26. Von Der Goltz said Mossack has a roster of company names that are established and a client can buy anyone of those entities. Mossack showed him a list of about 20-30 names of companies and told him clients can choose any name they want.
27. Von Der Goltz has used Mossack to set up entities. He did not remember what documentation he brought to Mossack, he just bought the entities. He heard from a friend that more thorough and detailed questions were asked when setting up a company, including asking for the passport compared to 10 years ago.
28. Von Der Goltz dealt with Ramses Owens (Owens), a high level employee at the law firm that was assigned to take care of people that had companies. Owens was a manager and attorney. Von Der Goltz claimed Owens was not being treated properly by the law firm at the time. Mossack and Fonseca were the senior partners and Owens wanted to become a partner in the law firm. Instead, Mossack and Fonseca hired another partner, a financial guy who was either a German or Suisse national. Von Der Goltz did not deal with him.
29. Owens was around 40 years old at the time and wanted to be a partner. Von Der Goltz recommended he leave the law firm and set out on his own. Owens had a classmate in law school who was a litigator. His name was [REDACTED]. Owens and [REDACTED] got together and started their own firm about 7-8 years ago.
30. Von Der Goltz's family switched law firms on his recommendation from Mossack Fonseca to [REDACTED]. Von Der Goltz went to Mossack Fonseca and told Jurgen Mossack he was leaving as a client. He then received a call from Fonseca trying to persuade him not to leave the firm. Fonseca offered that his son, who now worked at the firm, would be handling his accounts. Von Der Goltz told him he was not happy and the attention was not great.
31. Fonseca called him a couple of times. They met in person about 8 times.
32. Von Der Goltz spoke to Jurgen Mossack and dealt regularly with him, not with Ramon Fonseca. He speaks German to Mossack, Spanish with Fonseca.

33. Von Der Goltz met with Owens a lot. The companies were moved from Mossack Fonseca to [REDACTED]. Owens handled the move and Von Der Goltz didn't sign any paperwork. Owens prepared the paperwork for the transfer. His companies were formed by Mossack Fonseca and transferred to [REDACTED].
34. Von Der Goltz paid fees to the law firms that were taken out of the accounts. The funds were managed in bank accounts in Panama. Mossack Fonseca held the money in bank accounts owned by the entities.
35. Von Der Goltz said the entities have had no money in the accounts for the past 6 years. 2 of the entities are in the process of liquidation. The other 2 vehicles hold the family assets, including Limited Partnerships in the U.S. and Ecuador.
36. Emjo and World Wide are entities that Von Der Goltz manages and provided investment advice. Gaffey is also an advisor.
37. Owens prepares the corporate minutes of the entities.
38. Von Der Goltz would either call or email Mossack Fonseca or have Gaffey do so to manage the entities.
39. Gaffey's phone number is [REDACTED].
40. Von Der Goltz still has contact with Owens, who is still handling the paperwork for his family. They meet in person either in Miami or Panama. The last time they met was 6 months ago in Panama.
41. Von Der Goltz filed the FBARs after his accountant Gaffey informed him he has signature authority over the accounts. Von Der Goltz has signature authority over an account, belonging to Emjo, at Bank Rothschild.
42. The assets of the Von Der Goltz family are structured in a foreign trust set up by Mossack Fonseca with his mother as the beneficiary. 3 out of the 4 entities are part of the trust, World Wide Investment Holdings, Emjo Investments Limited and Goldbean, Inc. [REDACTED] provided a chart showing the Von Der Goltz's family structure.
43. Mossack Fonseca set up the entities and they suggested the structure, including the countries used. The list Mossack Fonseca provided to clients had names and jurisdictions for each company.
44. Von Der Goltz originally met with Jurgen Mossack at a small office, the law firm is now located in the Arango-Orillac Building in Panama where they eventually took over the entire building.
45. Von Der Goltz is not a U.S. Citizen but a green card holder.

46. In 1984-86, Mossack knew Von Der Goltz lived in the United States.
47. Von Der Goltz liked Owens, who handled his day to day affairs when Mossack became more detached and doing other things.
48. Originally Jurgen Mossack set up 1 or 2 entities, the others were set up by Mossack Fonseca when Von Der Goltz' business got bigger.
49. Their only business relationship was when Mossack invested personal money in the [REDACTED] funds.
50. Jurgen Mossack did not handle the accounting of Von Der Goltz' entities. The law firm had an accounting department that handled his accounting needs. Von Der Goltz spoke to them less than once a year. He could tell the quality and professionalism of the people there was not good. He also thought they were growing too big. He voiced his concerns to Mossack who told him mistakes were going to be fixed.
51. Owens took clients that Von Der Goltz recommended. He now gets paid for managing the entities, appointing officers and directors. [REDACTED]  
[REDACTED]
52. Von Der Goltz said there were inaccuracies in an article posted by a news organization called La Prensa in Panama about his affairs. He claims that when they refer to a \$100 million US Investor that is grossly inflating the value of his assets. In addition, he claimed the companies are owned by his mother who is a Guatemalan citizen and has nothing to do with the United States.
53. In addition, the statements in the article about tax evasion are not true since they did not know he filed FBARs.

I prepared this memorandum on May 23, 2016, after refreshing my memory from notes made during and immediately after the interview with H.J. Von Der Goltz.



